



## Richland County Finance Department

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**Daniel Driggers**  
DIRECTOR

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Larry Barker, Ph.D., Director  
Office of the Governor  
State Office of Victim Assistance  
1205 Pendleton Street, Rm. 401  
Columbia, SC 29201

### Re: Programmatic Review for Richland County Victim Assistance Program

Dear Dr. Barker,

We have reviewed the Financial Audit Report on the Victim Assistance Program that was completed by your office. We noticed the state has recorded funds listed as Miscellaneous Revenue with the Fines, Fees, and Assessment revenue for fiscal year 2009 thru 2013. The Miscellaneous Revenue funds are revenue the county uses to subsidize the program to help offset any shortfall; therefore they should be treated in the same manner as money transferred from the general fund. The total amount of Miscellaneous Revenue for the fiscal years audited is \$1,251,065 and should be included with the \$1,192,147 on the line labeled "Total General Fund Transfer Credit (County Supplemental)".

When this was discovered, we contacted Richelle Copeland from your office and after a thorough discussion with her she acknowledged that the miscellaneous revenue was added in the total revenue. According to the audit document the total revenue should be equal to the total Fines, Fees, and Assessment collected. However the results of the report overstate the Fines, Fees, and Assessment revenue and understate the county supplemental revenue.

Consequently your total reimbursement overview on page 25 of the audit should reflect the county has contributed in excess of what is required by the State to fund any expenses that are deemed unallowable from the finding in this audit. *(See chart)*

	State Report	County Findings
Total Reimbursement	\$ 1,775,120.96	\$ 1,775,120.96
Total General Fund Transfer Credit (County Supplemental)	\$ (1,192,147.00)	\$ (2,443,212.00)
Total General Fund Salary Credit:	\$ (223,528.50)	\$ (223,528.50)
<b>Total Reimbursement Amount</b>	<b>\$ 359,445.46</b>	<b>\$ (891,619.54)</b>

We are requesting the results of the audit not be posted to the website until an amended audit report can be completed and reviewed.